

810-5-1-.464 Records, Recordkeeping and Audits. **(REPEALED)**

(1) Any registrant whose application for apportioned registration has been accepted shall preserve the records on which the registration is based for a period of three (3) years. Such records shall be made available for inspection during normal business hours, and shall be furnished upon request, to any agent of the Department of Revenue or to any authorized agent of another jurisdiction that is a party to the International Registration Plan. The records will be used for audit as to the accuracy of computation, for payments, for assessments resulting from deficiencies and allowances resulting from credits.

(2) Any one registered under the International Registration Plan and based in Alabama must keep accurate and legible records. All records must be preserved by the registrant in order to support mileage figures used for the current application year plus the three preceding mileage reporting periods.

(a) Records shall include the following:

1. An "individual vehicle mileage record" for each trip for each vehicle registered under the International Registration Plan. The International Registration Plan mileage reporting period is the period beginning July 1 and ending June 30. This record should include:

- (i) Date of trip (starting and ending);
 - (ii) Trip origin and destination;
 - (iii) Route of travel and/or beginning and ending odometer or hubometer reading of the trip;
 - (iv) Total trip miles;
 - (v) Mileage by jurisdiction;
 - (vi) Unit number or vehicle identification number;
 - (vii) Vehicle fleet number;
 - (viii) Registrant's name;
 - (ix) Trailer number; and
 - (x) Driver's signature and/or name.
2. Any trip permit purchases.
3. Monthly totals of all mileage travelled.

(3) The records must be made available upon request to the Alabama Department of Revenue for audit. The results of each audit will be sent to the carrier and to all the requesting International Registration Plan jurisdictions for which the carrier is or was apportionally registered.

(4) Registrants seeking the registration of vehicles or fleets who have failed or refused to maintain the required mileage records are subject to the loss of the apportionment privilege and/or the payment of full fee (Alabama) registration fees subject to the discretion of the Commissioner. Registrants who are subject to loss of the apportionment privilege and/or the payment of full fee registration may avail themselves of the appeal process provided by Section 40-2A-8, Code of Alabama 1975.

(5) Registrants seeking the registration of a fleet (one or more vehicles) for which no mileage has accumulated in other jurisdiction(s) for the previous two mileage years (as defined in 810-5-1-.445), shall be denied apportioned registration. The International Registration Plan definition for an "apportionable vehicle" states, in part, that the vehicle be "used or intended for use in two or more member jurisdictions." The receipt of an application indicating that the registrant's vehicle(s) accumulated no mileage out of the state of Alabama for the second consecutive year or audit results reveal that no out-of-state mileage had accrued for the second consecutive year, does not show reasonable intent to travel out of the state; therefore, the registrant will not be allowed to apportionally register the subject vehicle(s), until convincing evidence of planned future fleet operation into another jurisdiction is presented to the Commissioner. Persons who are denied the apportionment privilege are guaranteed the appeal process provided by Section 40-2A-8, Code of Alabama 1975.

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